

Business Entities

Fee	R & TC	Waived under Amnesty?
Accuracy related	19164	Yes
Collection Cost Recovery Fee	19254	Yes
Contract voidability	23305.1, 23304.1	No
FE Cost Recovery Fee	19254	Yes
OSCAR Fee	19254, 19376	Yes
Storage Fees	19231 - 19236	Yes
Various fees associated with property seizures	19236	Yes
Fees for Service	19591	No
LLC Fee	17942	No
Exempt Organization Fee	23701	No
Delinquent	19131	Yes
Demand/Failure to Furnish Info	19133	Yes
Underpayment penalty	19132	Yes
Dishonored payment	19134	Yes
Electronic Funds Transfer	19011	No
Estimated tax (both PIT and Corp)	PIT-19136, Corp-19142	Yes
Late filing penalty on Form 199	23772	No
Lien fees	19221 - 19222, and Government Code 7174, 27361, 27361.3 and 27361.4	Yes
Failure to file small business stock questionnaire	19133.5	No
Failure to furnish IRS information	19141.2	No
Failure to furnish information about foreign owned corporation	19141.5	No
Fraud	19164	Yes
Frivolous appeal	19714	Yes
Frivolous return	19179	Yes
Late filing - partnership/llc/llp	19172	Yes
Real estate buyer/seller	18668	No

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Real estate escrow company/escrow person	18668	No
Secretary of State	19141	No
Suspended forfeiture; failure to file	19135	Yes
Tax preparer penalty/negotiation of taxpayer's check	19169	No
Tax shelter penalties	19772, 19173, 19179(d), 19777, 19774, 19166, 19177, 19773	No
Understatement of tax by a tax preparer	19166	No
Withholding at source	18668	No
Form 199 filing fee	23772	No
Sheriff's fees	19231 - 19236	Yes
Records maintenance penalty	19141.6	No
Failure to file correct information returns penalty	19183	Yes
Contract voidability penalty	23305.1	No
Overstatement of property's value or its adjusted basis(accuracy related penalty)	19164	Yes
Substantial understatement of tax liability (accuracy related penalty)	19164	Yes
Failure to supply Schedule K-1	19172	Yes